Maine Statutory Education Requirements Assurance Example

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH MAINE STATE STATUTE REQUIREMENTS

To the Management of the Town of Anywhere School Department

I audited the financial statement of the Town of Anywhere School Department as of and for the year ended June 30, 2013, and have issued my report thereon dated July 6, 2013.

The management of the Town of Anywhere School Department is responsible for the Department's compliance with laws and regulations. In connection with the audit referred to above, I selected and tested transactions and records to determine the Department's compliance with laws and regulations, noncompliance with which could have a material effect on the financial statements of the Town of Anywhere School Department.

Title 20-A Sec 6051 requires certain written assurances with respect to school audits. My audit of compliance with the laws and regulations consisted of, at a minimum, the following:

- 1. A determination of whether or not the school has complied with budget content requirements pursuant to section 15693.
- 2. A determination of where or not the school has complied with transfer limitations between budget cost centers pursuant to section 1485.
- 3. A determination of whether or not the school has exceeded its authority to expend funds.
- 4. A determination of whether or not the annual financial data submitted to the department is correct.
- 5. A determination of whether or not the District was in compliance with applicable provisions of the Essential Programs and Services Funding Act.

The results of my tests indicate that, for the items tested, the Town of Anywhere School Department complied with those provisions of Maine laws and regulations. Nothing came to my attention that caused me to believe that, for the items not tested, the Town of Anywhere School Department was not in compliance with Maine Laws and regulations.

Auditor

Anywhere, Maine July 6, 2013